

## Message Text

LIMITED OFFICIAL USE

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ACTION L-03

INFO OCT-01 AF-10 ISO-00 EB-08 CIAE-00 INR-10 NSAE-00  
TRSE-00 OMB-01 COME-00 DODE-00 DOTE-00 FMC-01  
CG-00 DLOS-09 OES-09 FAA-00 CAB-02 INRE-00 SSO-00  
/054 W

-----032201 011326Z /44

O 011216Z AUG 78  
FM AMEMBASSY GABORONE  
TO SECSTATE WASHDC IMMEDIATE 2829

LIMITED OFFICIAL USE GABORONE 2393

E.O. 11652: N/A  
TAGS: ETRN  
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: 191803

1. IN RESPONSE TO DEPARTMENT REQUEST FOR INFORMATION ON  
HOST COUNTRY IMPOSITION OF TAXES ON INSTRUMENTS OF FOREIGN COM-  
MERCE POST HAS GATHERED FOLLOWING DATA ON GOVERNMENT OF BOTSWANA  
POLICIES.

2. GOB NEVER TAXES CONTAINERS WHICH GOODS ARE SHIPPED IN, THEY  
REBATE THE DUTY.

3. IF A VEHICLE ORIGINATES FROM ONE OF THE COMMON CUSTOMS UNION  
STATES (MEMBERS ARE SOUTH AFRICA, SWAZILAND, LESOTHO AND BOTSWANA)  
IT IS EXEMPT FROM ALL FORMS OF TAXATION.

4. IF A VEHICLE FROM A NON-CUSTOMS UNION NATION ENTERS BOTSWANA  
A DEPOSIT MUST BE MADE PENDING DEPARTURE. THE DEPOSIT IS EQUAL  
TO THE AMOUNT OF DUTY LIABILITY. HOWEVER, IF A VEHICLE DEPARTS  
WITHIN A SPECIFIED PERIOD OF TIME (TYPICALLY SIX MONTHS) THEN  
THE DEPOSIT NEED NOT BE PAID.

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5. OUTSIDE OF THE CUSTOMS UNION THERE IS NO RECIPROCITY  
INVOLVED: I.E. NO PROVISIONS EXIST EXEMPTING VEHICLES WHOSE  
FLAG STATES DO NOT TAX BATSWANAN CARRIERS FROM DUTY/TAXES.

6. THERE ARE NO PROVISIONS IN THE LAW FOR IMPOSING RATALIA-  
TORY TAXES.

NORLAND

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** INSTRUMENTS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 01 aug 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** RELEASED  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:** 25 YEAR REVIEW  
**Disposition Date:** 20 Mar 2014  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978GABORO02393  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780314-0761  
**Format:** TEL  
**From:** GABORONE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1978/newtext/t197808113/aaaadren.tel  
**Line Count:** 63  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** 76346b59-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION L  
**Original Classification:** LIMITED OFFICIAL USE  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 2  
**Previous Channel Indicators:** n/a  
**Previous Classification:** LIMITED OFFICIAL USE  
**Previous Handling Restrictions:** n/a  
**Reference:** n/a  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 22 apr 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** n/a  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 1581752  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE  
**TAGS:** ETRN  
**To:** STATE  
**Type:** TE  
**vdkgvwkey:** odb://SAS/SAS.dbo.SAS\_Docs/76346b59-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014